

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

)
) Chapter 11

DELPHI CORPORATION, et al

)
) Case No. 05-44481 (RDD)

Debtors.

)
) Jointly Administered

**SUMMARY OF SIXTH INTERIM FEE APPLICATION FOR COMPENSATION OF SERVICES
RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED
BY PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DELPHI CORPORATION, et al.,
FOR THE PERIOD OCTOBER 1, 2007 THROUGH JANUARY 25, 2008**

AND

**FINAL FEE APPLICATION FOR COMPENSATION OF SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED BY
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DELPHI CORPORATION, et al.,
FOR THE PERIOD FEBRUARY 1, 2006 THROUGH JANUARY 25, 2008**

Name of Applicant:	<u>PricewaterhouseCoopers LLP</u>
Authorized to Provide Professional Services to:	<u>The above captioned debtors and debtors in possession</u>
Date of Retention:	<u>June 21, 2006 (nunc pro tunc as of January 1, 2006)</u>
Period for which compensation and reimbursement is sought:	<u>October 1, 2007 through January 25, 2008 (the "Seventh Interim Fee Period")</u>
Amount of Compensation requested:	<u>\$2,370,286.75</u>
Amount of Expense Reimbursement requested:	<u>\$145,247.20</u>
Total Compensation and Expense Reimbursement requested:	<u>\$2,515,533.95</u>
Blended Hourly Rate during this period: ¹	<u>\$227.41</u>

¹ Blended hourly rate calculated for hourly professional services: Sarbanes-Oxley 404 Services, Project Giant, Other Tax Consulting Services, Delphi Divestiture Assistance, Delphi Customs Review Assistance, Delphi SALT Loan Staff, Tax Provision Services, Tax Basis Services, Delphi France SOX Coordination/Support and Divestiture - Inteva Project.

Final Period for which compensation and reimbursement are sought:	February 1, 2006 through January 25, 2008 ("the Final Fee Period")
Amount of Final Compensation sought as actual, reasonable, and necessary:	\$36,025,791.65
Amount of Final Expense Reimbursement sought as actual, reasonable, and necessary:	\$3,233,384.17

Compensation previously requested: \$34,324,276.10

Compensation previously awarded: \$33,655,504.90

Expenses previously requested: \$3,114,892.98

Expenses previously awarded: \$3,088,136.98

This is a: X interim X final Application.

The total time expended for fee application preparation is 135.70 hours and the corresponding compensation requested is \$37,428.50 or 1.6% of total compensation.

PRIOR INTERIM APPLICATIONS FILED

Date	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/07	02/01/06 - 05/31/06	\$2,344,167.75	\$298,544.27	\$2,222,167.75	\$298,544.27
03/21/07	06/01/06 - 09/30/06	\$7,929,282.75	\$906,500.55	\$7,807,282.75	\$906,500.55
04/27/07	10/01/06 - 01/31/07	\$8,557,454.00	\$542,801.10	\$8,435,454.00	\$542,801.10
08/09/07	02/01/07 - 05/31/07	\$11,580,442.20	\$909,799.69	\$11,472,671.00	\$890,243.69
04/23/07	06/01/07 - 09/30/07	\$3,912,929.40	\$457,247.37	\$3,717,929.40	\$450,047.37
Total		\$34,324,276.10	\$3,114,892.98	\$33,655,504.90	\$3,088,136.98

MONTHLY INVOICES SUBMITTED

The fees and expenses requested during the Seventh Interim Fee Period are shown below, as well as adjustments requested in prior Interim Fee Applications, combined total is the Total Compensation and Expense Reimbursement requested.

	FEES	EXPENSES	TOTAL
FEES AND EXPENSES REQUESTED IN INTERIM PERIOD'S MONTHLY APPLICATIONS:			
MONTHLY FEES - TOTAL	\$2,370,286.75	\$145,247.20	\$2,515,533.95
Oct-2007	\$656,549.00	\$23,938.93	\$680,487.93
Nov-2007	\$953,733.75	\$25,053.27	\$978,787.02
Dec-2007	\$372,298.50	\$69,138.21	\$441,436.71
Jan-2008	\$387,705.50	\$27,116.79	\$414,822.29

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

Project	Hours	Fees
Sarbanes-Oxley 404 Services	8,400.7	\$1,883,847.75
Project Giant	43.7	\$25,941.00
Other Tax Consulting Services	9.5	\$5,329.00
Delphi Divestiture Assistance	32.9	\$11,095.00
Delphi Customs Review Assistance	5.1	\$2,470.00
Delphi SALT Loan Staff	549.1	\$78,967.00
Tax Provision Services	237.8	\$62,319.00
Tax Basis Services	770.7	\$217,331.00
Delphi France SOX Coordination/Support	112.9	\$20,322.00
Divestiture - Inteva Project	100.0	\$26,165.00
Executive Financial Planning Services		\$18,500.00
WNTS Advisory Services		\$18,000.00
Grand Total	10,262.40	\$2,370,286.75

FIXED FEE SERVICES - \$36,500.00

EXECUTIVE FINANCIAL PLANNING STATEMENT OF WORK, \$18,500.00

As stated in PricewaterhouseCoopers' retention application, these services are Fixed Fee by Delphi Executive. Listed below are the total fees for the Fourth Quarter of 2007 and First Quarter of 2008. The quarterly invoice is annexed hereto as **Exhibit C**.

WNTS (WASHINGTON NATIONAL TAX SERVICES) ADVISORY SERVICES, \$18,000.00

As stated in PricewaterhouseCoopers' retention application, these services are Fixed Fee advisory services billed to the Debtors through a monthly fixed fee, \$6,000 per month, and the monthly invoices are annexed hereto as **Exhibit D**.

Project Category	Fees
WNTS Advisory Services	\$18,000.00
Grand Total	\$18,000.00

HOURLY FEE SERVICES - 10,262.40 HOURS, \$2,333,786.75

PricewaterhouseCoopers professionals provided hourly advisory services associated with the various tax advisory services and other professional services associated with the bankruptcy. The professionals who performed these services are listed below:

PROJECT CATEGORY

Project	Hours	Fees
Sarbanes-Oxley 404 Services	8,400.7	\$1,883,847.75
Project Giant	43.7	\$25,941.00
Other Tax Consulting Services	9.5	\$5,329.00
Delphi Divestiture Assistance	32.9	\$11,095.00
Delphi Customs Review Assistance	5.1	\$2,470.00
Delphi SALT Loan Staff	549.1	\$78,967.00
Tax Provision Services	237.8	\$62,319.00
Tax Basis Services	770.7	\$217,331.00
Delphi France SOX Coordination/Support	112.9	\$20,322.00
Divestiture - Inteva Project	100.0	\$26,165.00
Grand Total	10,262.40	\$2,333,786.75

SUMMARY OF PROFESSIONALS

SARBANES-OXLEY 404 SERVICES

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Sarbanes-Oxley 404 Services</u>						
Partner	Bucrek, James	Contract Admin Specialist	United States	0.6	\$540	\$324.00
	Decker, Brian	Standard	United States	178.2	\$420	\$74,844.00
	Decker, Brian	Standard	United States	-115.6	\$390	(\$45,084.00)
	Erickson, Dave	Standard	United States	-70.3	\$390	(\$27,417.00)
	Erickson, Dave	Standard	United States	106.4	\$420	\$44,688.00
	Erickson, Dave	Technology Specialist	United States	-22.0	\$430	(\$9,460.00)
	Erickson, Dave	Technology Specialist	United States	58.0	\$450	\$26,100.00
	Erickson, David	Standard	United States	-47.5	\$390	(\$18,525.00)
	Erickson, David	Standard	United States	47.5	\$420	\$19,950.00
	Gollo, Rogerio	Standard	Brazil	1.6	\$370	\$592.00
	Gollo, Rogerio	Standard	Brazil	-1.6	\$350	(\$560.00)
	Ramirez, Adolfo	Tax Specialist	Mexico	1.0	\$470	\$470.00
	Xu, Jasper	Tax Specialist	China	1.0	\$470	\$470.00
	Total - Partner			137.3		\$66,392.00
Director	Brown, Anastasia	Standard	United States	-4.0	\$260	(\$1,040.00)
	Brown, Anastasia	Standard	United States	4.0	\$280	\$1,120.00
	Brown, Stasi	Standard	United States	-283.3	\$260	(\$73,658.00)
	Brown, Stasi	Standard	United States	313.5	\$280	\$87,780.00
	Herbst, Shannon	Standard	United States	-218.2	\$260	(\$56,732.00)
	Herbst, Shannon	Standard	United States	632.3	\$280	\$177,044.00
	Lane, Chris	Technology Specialist	United States	70.0	\$380	\$26,600.00
	Lane, Chris	Technology Specialist	United States	-70.0	\$360	(\$25,200.00)
	Lane, Christopher	Technology Specialist	United States	95.5	\$380	\$36,290.00
	Lane, Christopher	Technology Specialist	United States	-52.5	\$360	(\$18,900.00)
	Osterman, Scott	Standard	United States	-31.2	\$260	(\$8,099.00)
	Osterman, Scott	Standard	United States	31.2	\$280	\$8,722.00
	Osterman, Scott	Technology Specialist	United States	-168.1	\$360	(\$60,516.00)
	Osterman, Scott	Technology Specialist	United States	438.9	\$380	\$166,782.00
	Perkins, Daniel	Treasury Specialist	United States	-56.5	\$360	(\$20,340.00)
	Perkins, Daniel	Treasury Specialist	United States	56.5	\$380	\$21,470.00
	Peterson, Michael	Project Mgmt Specialist	United States	32.9	\$340	\$11,186.00
	Peterson, Michael	Project Mgmt Specialist	United States	-36.7	\$320	(\$11,744.00)
	Powell, Thomas	Standard	United States	4.1	\$260	\$1,066.00
	Sanders, Nicholas	Standard	United States	1.3	\$260	\$338.00
	Schmitz, Karin	Tax Specialist	United States	38.9	\$330	\$12,837.00
	Signor, Melissa	Tax Specialist	France	43.0	\$330	\$14,190.00
	Stevens, Charles	Standard	United States	2.3	\$260	\$598.00

Position	Name	Area	Work Country	Hours	Rate	Total
Director - <i>Continued</i>						
	VanGorder, Kimberly	Standard	United States	-309.6	\$260	(\$80,496.00)
	VanGorder, Kimberly	Standard	United States	431.1	\$280	\$120,708.00
	Wojdyla, Dennis	Standard	United States	-210.5	\$260	(\$54,730.00)
	Wojdyla, Dennis	Standard	United States	304.7	\$280	\$85,316.00
Total - Director				1,059.6		\$360,592.00
Sr Manager	Cao, Tracy	Tax Specialist	China	8.0	\$330	\$2,640.00
	Gandee, Dave	Standard	United Kingdom	4.4	\$315	\$1,386.00
	Gnesin, Adam	Standard	United States	3.1	\$260	\$806.00
	Jeong, Myeongjin	Tax Specialist	Korea	4.0	\$330	\$1,320.00
	Kosner, Frank	Tax Specialist	Germany	13.9	\$330	\$4,587.00
	Ricardez, Elvira	Standard	Mexico	26.3	\$240	\$6,312.00
	Ricardez, Elvira	Standard	Mexico	-26.3	\$225	(\$5,917.50)
	Ricardez, Elvira	Tax Specialist	Mexico	8.0	\$330	\$2,640.00
	Siqueira, Luiz (SR)	Standard	Brazil	-15.1	\$250	(\$3,775.00)
	Siqueira, Luiz (SR)	Standard	Brazil	15.1	\$265	\$4,001.50
Total - Sr Manager				41.4		\$14,000.00
Manager	Arif, Hafiz	Standard	United Kingdom	20.9	\$215	\$4,482.75
	Barrios, Joaquin	Standard	United States	-127.0	\$280	(\$35,560.00)
	Barrios, Joaquin	Standard	United States	127.0	\$295	\$37,465.00
	Braman, Brandon	Standard	United States	235.8	\$180	\$42,435.00
	Braman, Brandon	Standard	United States	-158.0	\$165	(\$26,061.75)
	Braman, Brandon	Standard	United States	65.2	\$140	\$9,128.00
	Delaunay, Helene	Standard	France	74.5	\$215	\$16,017.50
	Delaunay, Helene	Standard	France	-74.5	\$200	(\$14,900.00)
	Fisher, Tamara	Project Mgmt Specialist	United States	374.3	\$295	\$110,418.50
	Fisher, Tamara	Project Mgmt Specialist	United States	-367.4	\$280	(\$102,872.00)
	Galang, Jennifer	Tax Specialist	United States	3.0	\$230	\$690.00
	Johnson, Theresa	Standard	United States	-93.0	\$165	(\$15,345.00)
	Johnson, Theresa	Standard	United States	198.4	\$180	\$35,712.00
	Kus, Vitezslav	Standard	Czech Republic	263.7	\$190	\$50,103.00
	Kus, Vitezslav	Standard	Czech Republic	-263.7	\$175	(\$46,147.50)
	Laforest, Randy	Standard	United States	-381.0	\$165	(\$62,865.00)
	Laforest, Randy	Standard	United States	381.0	\$180	\$68,580.00
	Lakshman, Chandrasekar	Standard	India	66.1	\$130	\$8,593.00
	Lakshman, Chandrasekar	Standard	India	-44.0	\$120	(\$5,280.00)
	Leiger, Steven	Standard	United States	387.8	\$180	\$69,795.00
	Leiger, Steven	Standard	United States	-74.7	\$165	(\$12,325.50)
	Lewis, Erik	Project Mgmt Specialist	United States	2.3	\$280	\$644.00
	Navarro, Paola	Standard	United States	522.1	\$180	\$93,969.00
	Navarro, Paola	Standard	United States	-132.9	\$165	(\$21,928.50)

Position	Name	Area	Work Country	Hours	Rate	Total
<i>Manager - Continued</i>						
	Orf, Darren	Project Mgmt Specialist	United States	452.3	\$295	\$133,428.50
	Orf, Darren	Project Mgmt Specialist	United States	-452.3	\$280	(\$126,644.00)
	Parakh, Siddarth	Standard	United States	932.1	\$180	\$167,778.00
	Parakh, Siddarth	Standard	United States	-745.5	\$165	(\$123,007.50)
	pascu, hedy	Standard	Romania	-7.8	\$175	(\$1,365.00)
	pascu, hedy	Standard	Romania	7.8	\$190	\$1,482.00
	Reed, Brian	Standard	United States	-74.9	\$165	(\$12,358.50)
	Reed, Brian	Standard	United States	76.4	\$180	\$13,752.00
	Rhodes, Carol	Standard	United States	-54.5	\$165	(\$8,992.50)
	Rhodes, Carol	Standard	United States	63.7	\$180	\$11,466.00
	Rogge, Horst	Standard	Germany	-186.0	\$200	(\$37,190.00)
	Rogge, Horst	Standard	Germany	186.0	\$215	\$39,979.25
	Rohrbach, Hans-Dirk	Standard	Germany	62.4	\$215	\$13,416.00
	Rohrbach, Hans-Dirk	Standard	Germany	-62.4	\$200	(\$12,480.00)
	Sadaghiyani, Jamshid	Standard	United States	-556.7	\$165	(\$91,855.50)
	Sadaghiyani, Jamshid	Standard	United States	749.1	\$180	\$134,838.00
	Scalbert, Jean-max	Standard	France	86.5	\$215	\$18,597.50
	Scalbert, Jean-max	Standard	France	-74.5	\$200	(\$14,900.00)
	Scalbert, Jean-max	Tax Specialist	France	12.5	\$230	\$2,875.00
	Schulte, Markus	Tax Specialist	Germany	54.3	\$230	\$12,489.00
	Smith, Andrea	Bankruptcy Specialist	United States	269.6	\$360	\$97,056.00
	Sydon, Marcus	Standard	Germany	-11.9	\$200	(\$2,370.00)
	Sydon, Marcus	Standard	Germany	11.9	\$215	\$2,547.75
	Taylor, Todd	Standard	United States	-2.4	\$165	(\$396.00)
	Taylor, Todd	Standard	United States	5.0	\$180	\$900.00
	Tee, Alvin	Standard	China	60.0	\$190	\$11,400.00
	Tee, Alvin	Standard	China	-60.0	\$175	(\$10,500.00)
	Vangorder, Kimberly	Standard	United States	331.7	\$180	\$59,706.00
	Vangorder, Kimberly	Standard	United States	-331.7	\$165	(\$54,730.50)
	Weir, Diane	Standard	United States	-64.1	\$165	(\$10,576.50)
	Weir, Diane	Standard	United States	66.9	\$180	\$12,042.00
Total - Manager				1,749.3		\$431,134.50
<i>Sr Associate</i>						
	Anderson, Michael	Treasury Specialist	United States	-36.0	\$220	(\$7,920.00)
	Anderson, Michael	Treasury Specialist	United States	36.0	\$235	\$8,460.00
	Bailey, Jonafel	Standard	United States	-840.6	\$130	(\$109,271.50)
	Bailey, Jonafel	Standard	United States	923.6	\$140	\$129,297.00
	Bailey, Jonafel	Technology Specialist	United States	-12.0	\$200	(\$2,400.00)
	Bailey, Jonafel	Technology Specialist	United States	12.0	\$230	\$2,760.00
	Barbos, Alexandru	Standard	Romania	-9.3	\$90	(\$837.00)
	Barbos, Alexandru	Standard	Romania	9.3	\$100	\$930.00

Position	Name	Area	Work Country	Hours	Rate	Total
Senior Associate - <i>Continued</i>						
	Beaver, William	Standard	United States	95.3	\$140	\$13,342.00
	Beaver, William	Standard	United States	-95.3	\$130	(\$12,389.00)
	Bhushan, Amitesh	Standard	United States	-91.7	\$120	(\$11,004.00)
	Bhushan, Amitesh	Standard	United States	91.7	\$130	\$11,921.00
	Braman, Brandon	Standard	United States	-299.1	\$130	(\$38,883.00)
	Braman, Brandon	Standard	United States	233.9	\$140	\$32,746.00
	Byrne, William	Standard	United States	1.3	\$120	\$156.00
	Chigariro, Shungu	Project Mgmt Specialist	United States	0.4	\$215	\$86.00
	Cooper, Katherine	Standard	United States	6.0	\$230	\$1,380.00
	Cummins, Nathan	Technology Specialist	United States	423.1	\$230	\$97,301.50
	Dada, Kolade	Standard	United States	-462.6	\$120	(\$55,512.00)
	Dada, Kolade	Standard	United States	540.6	\$130	\$70,278.00
	Das, Priyaranjan	Standard	India	105.4	\$65	\$6,851.00
	Dlouhy, Tomas	Standard	Czech Republic	193.0	\$145	\$27,985.00
	Dlouhy, Tomas	Standard	Czech Republic	-193.0	\$135	(\$26,055.00)
	Escandon, Leopoldo	Standard	Mexico	-94.3	\$95	(\$8,958.50)
	Escandon, Leopoldo	Standard	Mexico	94.3	\$105	\$9,901.50
	Escandon, Leopoldo	Tax Specialist	Mexico	20.0	\$155	\$3,100.00
	Fabre, Frederic	Standard	France	-154.0	\$160	(\$24,640.00)
	Fabre, Frederic	Standard	France	154.0	\$175	\$26,950.00
	Franklin, Stephanie	Standard	United States	-926.8	\$130	(\$120,484.00)
	Franklin, Stephanie	Standard	United States	1,109.6	\$140	\$155,337.00
	Gutierrez, Gildardo	Standard	Mexico	-78.2	\$95	(\$7,429.00)
	Gutierrez, Gildardo	Standard	Mexico	78.2	\$105	\$8,211.00
	Gutierrez, Jaime	Standard	United States	-64.0	\$120	(\$7,680.00)
	Gutierrez, Jaime	Standard	United States	64.0	\$130	\$8,320.00
	Haag, Isabel	Tax Specialist	Germany	73.1	\$155	\$11,330.50
	Harding, Tanika	Standard	United States	6.7	\$120	\$804.00
	Hermann, Lisa	Standard	United States	1.0	\$120	\$120.00
	Johnson, Walter	Standard	United States	-10.0	\$120	(\$1,200.00)
	Johnson, Walter	Standard	United States	10.0	\$130	\$1,300.00
	Kim, Hyangiung	Tax Specialist	Korea	20.0	\$155	\$3,100.00
	King, Langdon	Technology Specialist	United States	-411.0	\$200	(\$82,190.00)
	King, Langdon	Technology Specialist	United States	488.9	\$230	\$112,435.50
	Laforest, Randy	Standard	United States	-159.3	\$120	(\$19,116.00)
	Laforest, Randy	Standard	United States	159.3	\$130	\$20,709.00
	Leiger, Steven	Standard	United States	0.0	\$130	\$0.00
	MacKenzie, Nicole	Bankruptcy Specialist	United States	415.3	\$260	\$107,978.00
	Manjarrez, Brian	Standard	Mexico	-78.9	\$95	(\$7,490.75)
	Manjarrez, Brian	Standard	Mexico	78.9	\$105	\$8,279.25

Position	Name	Area	Work Country	Hours	Rate	Total
Senior Associate - <i>Continued</i>						
	Martin, Arnaud	Standard	France	-140.0	\$160	(\$22,400.00)
	Martin, Arnaud	Standard	France	140.0	\$175	\$24,500.00
	Martin, Arnaud	Tax Specialist	France	8.0	\$155	\$1,240.00
	Mayr, Christian	Standard	Germany	37.1	\$175	\$6,492.50
	Mayr, Christian	Standard	Germany	-37.1	\$160	(\$5,936.00)
	Mccoll, Lori	Standard	United States	2.3	\$120	\$276.00
	McIlvain, Bridget	Standard	United States	9.4	\$120	\$1,128.00
	Mcilvain, Bridget	Standard	United States	12.9	\$130	\$1,677.00
	Meekins, Curtis	Standard	United States	0.0	\$120	\$0.00
	Meekins, Curtis	Standard	United States	27.0	\$130	\$3,510.00
	Navarro, Paola	Standard	United States	-323.5	\$120	(\$38,820.00)
	Navarro, Paola	Standard	United States	323.5	\$130	\$42,055.00
	Orf, Anne	Standard	United States	-59.3	\$120	(\$7,116.00)
	Orf, Anne	Standard	United States	60.3	\$130	\$7,839.00
	Parulekar, Bharat	Standard	India	239.5	\$65	\$15,567.50
	Parulekar, Bharat	Standard	India	-159.0	\$60	(\$9,540.00)
	Razo, Sergio	Standard	Czech Republic	-208.5	\$135	(\$28,147.50)
	Razo, Sergio	Standard	Czech Republic	208.5	\$145	\$30,232.50
	Reimondini, Sandro	Standard	Brazil	-1.2	\$100	(\$120.00)
	Reimondini, Sandro	Standard	Brazil	1.2	\$105	\$126.00
	Rivera, Jose	Standard	Mexico	32.1	\$105	\$3,365.25
	Rivera, Jose	Standard	Mexico	-32.1	\$95	(\$3,044.75)
	Ruff, Nic	Standard	United States	5.2	\$120	\$624.00
	Salato, Nicolas	Standard	France	-141.0	\$160	(\$22,560.00)
	Salato, Nicolas	Standard	France	153.5	\$175	\$26,862.50
	Santa Rosa, William	Standard	United States	3.4	\$120	\$408.00
	Siansi, Cleberson	Standard	United States	873.5	\$140	\$122,283.00
	Siansi, Cleberson	Standard	United States	-770.9	\$130	(\$100,210.50)
	Skarpa, Radim	Standard	Czech Republic	94.2	\$145	\$13,659.00
	Skarpa, Radim	Standard	Czech Republic	-94.2	\$135	(\$12,717.00)
	Soulier, Stephanie	Tax Specialist	France	20.0	\$155	\$3,100.00
	Stefanik, Peter	Standard	Czech Republic	158.8	\$145	\$23,018.75
	Stefanik, Peter	Standard	Czech Republic	-158.8	\$135	(\$21,431.25)
	Thiel, Nicole	Tax Specialist	United States	2.5	\$155	\$387.50
	Thomas, Rance	Standard	United States	558.9	\$130	\$72,657.00
	Thomas, Rance	Standard	United States	-388.1	\$120	(\$46,572.00)
	Turo, Rose	Standard	United States	0.6	\$120	\$72.00
	Wang, Jing	Standard	United States	1.3	\$120	\$156.00
	Weigt, Bjoern	Standard	Germany	-102.8	\$160	(\$16,440.00)
	Weigt, Bjoern	Standard	Germany	102.8	\$175	\$17,981.25

Position	Name	Area	Work Country	Hours	Rate	Total
Senior Associate - <i>Continued</i>						
	Weiss, Matthew	Standard	United States	-9.0	\$120	(\$1,080.00)
	Weiss, Matthew	Standard	United States	9.0	\$130	\$1,170.00
	Woods, Kristy	Bankruptcy Specialist	United States	283.7	\$260	\$73,762.00
	Yang, Emily	Tax Specialist	China	20.0	\$155	\$3,100.00
Total - Sr Associate				2,192.4		\$499,024.25
Associate						
	Abrman, Tomas	Standard	Czech Republic	-219.2	\$105	(\$23,016.00)
	Abrman, Tomas	Standard	Czech Republic	219.2	\$115	\$25,208.00
	Agarwal, Manish	Standard	India	-182.0	\$50	(\$9,100.00)
	Agarwal, Manish	Standard	India	182.0	\$55	\$10,010.00
	Bann, Courtney	Standard	United States	-327.1	\$110	(\$35,981.00)
	Bann, Courtney	Standard	United States	352.1	\$120	\$42,252.00
	Beasley, Rashida	Standard	United States	-150.3	\$110	(\$16,533.00)
	Beasley, Rashida	Standard	United States	150.9	\$120	\$18,108.00
	Bhandari, Chirag	Standard	United States	32.2	\$105	\$3,381.00
	Bhandari, Chirag	Standard	United States	-32.2	\$95	(\$3,059.00)
	Bieterman, Caren	Standard	United States	2.2	\$95	\$209.00
	Cummins, Nathan	Technology Specialist	United States	-376.3	\$165	(\$62,081.25)
	Cummins, Nathan	Technology Specialist	United States	534.0	\$185	\$98,780.75
	Czerney, Kevin	Standard	United States	3.5	\$95	\$332.50
	Davis, Danielle	Standard	United States	-58.9	\$95	(\$5,590.75)
	Davis, Danielle	Standard	United States	58.9	\$105	\$6,179.25
	DiCicco, Jaclyn	Standard	United States	-72.8	\$95	(\$6,916.00)
	DiCicco, Jaclyn	Standard	United States	72.8	\$105	\$7,644.00
	Doherty, Lisa	Standard	United States	53.3	\$95	\$5,063.50
	Doherty, Lisa	Standard	United States	27.0	\$105	\$2,835.00
	Eckroth, Jenae	Project Mgmt Specialist	United States	-415.0	\$180	(\$74,700.00)
	Eckroth, Jenae	Project Mgmt Specialist	United States	415.0	\$190	\$78,850.00
	Eckroth, Jenae	Standard	United States	-97.5	\$180	(\$17,550.00)
	Eckroth, Jenae	Standard	United States	97.5	\$190	\$18,525.00
	Eyman, Genevieve	Standard	United States	402.6	\$105	\$42,273.00
	Eyman, Genevieve	Standard	United States	-346.1	\$95	(\$32,879.50)
	Farkas, Szabolcs	Standard	United States	-22.1	\$95	(\$2,099.50)
	Farkas, Szabolcs	Standard	United States	25.0	\$105	\$2,625.00
	Fatima, Subia	Standard	United States	-825.7	\$110	(\$90,821.50)
	Fatima, Subia	Standard	United States	1,004.2	\$120	\$120,498.00
	Feknous, Izem	Standard	France	-40.0	\$130	(\$5,200.00)
	Feknous, Izem	Standard	France	40.0	\$145	\$5,800.00
	Fitoussi, Emmanuel	Standard	France	-33.5	\$130	(\$4,355.00)
	Fitoussi, Emmanuel	Standard	France	33.5	\$145	\$4,857.50
	Garcia Vega, Guadalupe	Standard	United States	-147.1	\$110	(\$16,175.50)

Position	Name	Area	Work Country	Hours	Rate	Total
Associate - Continued						
	Garcia Vega, Guadalupe	Standard	United States	147.1	\$120	\$17,646.00
	Goerl, Sophie-Luise	Standard	Germany	-200.1	\$130	(\$26,013.00)
	Goerl, Sophie-Luise	Standard	Germany	200.1	\$145	\$29,014.50
	Gore, Robert	Treasury Specialist	United States	3.7	\$175	\$647.50
	Goubil, Julien	Standard	France	-65.5	\$130	(\$8,515.00)
	Goubil, Julien	Standard	France	65.5	\$145	\$9,497.50
	Haque, Sakia	Standard	United States	-205.3	\$95	(\$19,503.50)
	Haque, Sakia	Standard	United States	570.3	\$105	\$59,881.50
	Haselhof, Joachim	Standard	Germany	-162.5	\$130	(\$21,125.00)
	Haselhof, Joachim	Standard	Germany	162.5	\$145	\$23,562.50
	Herring, Chevonne	Bankruptcy Specialist	United States	224.7	\$205	\$46,063.50
	Holtsclaw, Dustin	Standard	United States	4.0	\$95	\$380.00
	Jakubik, Stefan	Standard	Germany	70.5	\$145	\$10,222.50
	Jakubik, Stefan	Standard	Germany	-70.5	\$130	(\$9,165.00)
	Kallas, Stefanie	Standard	United States	1.0	\$95	\$95.00
	Keener, Stuart	Standard	United States	-60.8	\$95	(\$5,776.00)
	Keener, Stuart	Standard	United States	65.3	\$105	\$6,856.50
	Kennedy, John	Standard	United States	-92.0	\$95	(\$8,740.00)
	Kennedy, John	Standard	United States	92.0	\$105	\$9,660.00
	Kroll, Sabrina	Standard	Germany	-130.2	\$130	(\$16,926.00)
	Kroll, Sabrina	Standard	Germany	130.2	\$145	\$18,879.00
	Lim, Jay	Standard	United States	880.0	\$105	\$92,400.00
	Lim, Jay	Standard	United States	-502.6	\$95	(\$47,747.00)
	Mahillet, Christelle	Standard	France	-84.0	\$130	(\$10,920.00)
	Mahillet, Christelle	Standard	France	84.0	\$145	\$12,180.00
	McLeod, Angela	Standard	United States	22.0	\$105	\$2,310.00
	Morrow, Natalie	Standard	United States	4.0	\$95	\$380.00
	Murray, Brandon	Standard	United States	28.5	\$105	\$2,992.50
	Murray, Brandon	Standard	United States	-7.7	\$95	(\$731.50)
	Natorski, Nicole	Standard	United States	4.0	\$120	\$480.00
	Natorski, Nicole	Standard	United States	-4.0	\$110	(\$440.00)
	Nicolosi, Manuela	Standard	France	134.0	\$145	\$19,430.00
	Nicolosi, Manuela	Standard	France	-134.0	\$130	(\$17,420.00)
	Oliy, Lina	Standard	United States	-16.3	\$110	(\$1,793.00)
	Oliy, Lina	Standard	United States	16.3	\$120	\$1,956.00
	Ornsby, Linda	Standard	United States	197.6	\$105	\$20,748.00
	Ornsby, Linda	Standard	United States	0.0	\$95	\$0.00
	Patula, Ryan	Technology Specialist	United States	213.4	\$185	\$39,469.75
	Rau, Maren	Standard	United States	1.0	\$95	\$95.00
	Reece, Caroline	Standard	United States	0.9	\$95	\$85.50

Position	Name	Area	Work Country	Hours	Rate	Total
<i>Associate - Continued</i>						
	Reichl, Jakub	Standard	Czech Republic	-183.6	\$105	(\$19,278.00)
	Reichl, Jakub	Standard	Czech Republic	183.6	\$115	\$21,114.00
	Rotthaus, Maike	Standard	Germany	-232.8	\$130	(\$30,257.50)
	Rotthaus, Maike	Standard	Germany	232.8	\$145	\$33,748.75
	Sandoval, David	Standard	United States	1.5	\$95	\$142.50
	Schwenzer, William	Standard	United States	1.0	\$110	\$110.00
	Shehi, Renis	Standard	United States	-949.6	\$110	(\$104,456.00)
	Shehi, Renis	Standard	United States	1,125.9	\$120	\$135,102.00
	Shehi, Renis	Technology Specialist	United States	0.0	\$165	\$0.00
	Shehi, Renis	Technology Specialist	United States	297.9	\$185	\$55,102.25
	Shuleva, Christopher	Standard	United States	1.0	\$95	\$95.00
	Smith, Sharma	Tax Specialist	United States	-3.0	\$120	(\$360.00)
	Soulier, Stephanie	Standard	France	-134.0	\$130	(\$17,420.00)
	Soulier, Stephanie	Standard	France	134.0	\$145	\$19,430.00
	Taylor, Drew	Tax Specialist	United States	1.0	\$120	\$120.00
	Thomas, Rance	Standard	United States	438.8	\$105	\$46,074.00
	Thomas, Rance	Standard	United States	-438.8	\$95	(\$41,686.00)
	Tiemann, Claudia	Standard	Germany	-223.3	\$130	(\$29,022.50)
	Tiemann, Claudia	Standard	Germany	223.3	\$145	\$32,371.25
	Tsai, Debby	Standard	United States	-243.3	\$95	(\$23,113.50)
	Tsai, Debby	Standard	United States	276.2	\$105	\$29,001.00
	Vargas, Erika	Standard	Mexico	-82.3	\$75	(\$6,172.50)
	Vargas, Erika	Standard	Mexico	82.3	\$85	\$6,995.50
	Verma, Siddhant	Standard	United States	-533.6	\$95	(\$50,692.00)
	Verma, Siddhant	Standard	United States	1,063.7	\$105	\$111,688.50
	Vidal, Amandine	Standard	France	257.0	\$145	\$37,265.00
	Vidal, Amandine	Standard	France	-257.0	\$130	(\$33,410.00)
	Vos, Carrie	Standard	United States	4.0	\$185	\$740.00
	Vos, Carrie	Standard	United States	6.0	\$110	\$660.00
	Voytsekhivskyy, Igor	Standard	United States	-163.9	\$95	(\$15,570.50)
	Voytsekhivskyy, Igor	Standard	United States	163.9	\$105	\$17,209.50
	Wang, Yan	Standard	United States	4.5	\$105	\$472.50
	Weiss, Matthew	Standard	United States	-97.5	\$120	(\$11,700.00)
	Weiss, Matthew	Standard	United States	97.5	\$130	\$12,675.00
	Williams, Ross	Standard	United States	0.1	\$95	\$9.50
Total - Associate				3,000.4		\$494,479.00
Paraprofessional	Stendahl, Subashi	Bankruptcy Specialist	United States	10.8	\$135	\$1,458.00
Total - Paraprofessional				10.8		\$1,458.00
Administrative	Alquiza, Lisa	Standard	United States	4.5	\$80	\$360.00
	Baldwin, Ellen	Standard	United States	2.2	\$80	\$176.00

Position	Name	Area	Work Country	Hours	Rate	Total
<i>Administrative - Continued</i>						
	Banks, Madelyn	Standard	United States	1.0	\$80	\$80.00
	Bidigare, Colleen	Standard	United States	0.9	\$80	\$72.00
	Brown, Pamela	Standard	United States	5.6	\$80	\$448.00
	Conner, Danya	Standard	United States	2.0	\$80	\$160.00
	Courter, Betty	Standard	United States	0.4	\$80	\$32.00
	Dumaurier, Genevieve	Standard	United States	4.5	\$80	\$360.00
	Eide, Elizabeth	Standard	United States	2.9	\$80	\$232.00
	Espinosa, Gabriel	Standard	United States	8.5	\$80	\$680.00
	Floberg, Kathleen	Standard	United States	0.7	\$80	\$56.00
	Hernandez, Kimberly	Standard	United States	0.5	\$80	\$40.00
	Hill, Laura	Standard	United States	0.2	\$80	\$16.00
	Koenen, Theresa	Standard	United States	48.0	\$80	\$3,840.00
	Marble, Jennifer	Standard	United States	0.3	\$80	\$24.00
	Moeding, Sarah	Standard	United States	2.7	\$80	\$216.00
	Nelson, Patricia	Standard	United States	7.2	\$80	\$576.00
	Rich, Kristine	Standard	United States	0.8	\$80	\$64.00
	Robertson, Amy	Standard	United States	7.0	\$80	\$560.00
	Roche, Kenneth	Standard	United States	0.4	\$80	\$32.00
	Smith, Susie	Standard	United States	1.2	\$80	\$96.00
	Suhr, Misty	Standard	United States	12.8	\$80	\$1,024.00
	Yani, Jesse	Standard	United States	1.0	\$80	\$80.00
	Zubres, Elizabeth	Standard	United States	94.3	\$80	\$7,544.00
Total - Administrative				209.6		\$16,768.00
Subtotal Sarbanes-Oxley 404 Services				8,400.7		\$1,883,847.75

PROJECT GIANT

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Project Giant</u>						
Partner	Burwell, Michael	Project Giant	United States	2.6	\$775	\$2,015.00
	Wittmer, Colin	Project Giant	United States	22.0	\$775	\$17,050.00
Total - Partner				24.6		\$19,065.00
Manager	Smith, Andrea	Bankruptcy Specialist	United States	19.1	\$360	\$6,876.00
Total - Manager				19.1		\$6,876.00
Subtotal Project Giant				43.7		\$25,941.00

OTHER TAX CONSULTING SERVICES

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Other Tax Consulting Services</u>						
Partner	Diamant, Audrey	Other Tax Services	Canada	0.4	\$714	\$285.60
	Klassen, David	Other Tax Services	Canada	1.1	\$714	\$785.40
Total - Partner				1.5		\$1,071.00
Sr Manager	McGeown, Dan	Other Tax Services	Canada	5.0	\$575	\$2,875.00
Total - Sr Manager				5.0		\$2,875.00
Manager	Chan, Rebecca	Other Tax Services	Canada	3.0	\$461	\$1,383.00
Total - Manager				3.0		\$1,383.00
Subtotal Other Tax Consulting Services				9.5		\$5,329.00

DELPHI DIVESTITURE ASSISTANCE

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Delphi Divestiture Assistance</u>						
Partner	Decker, Brian	Standard	United States	8.1	\$390	\$3,159.00
Total - Partner				8.1		\$3,159.00
Director	Peterson, Michael	Project Mgmt Specialist	United States	24.8	\$320	\$7,936.00
Total - Director				24.8		\$7,936.00
Subtotal Delphi Divestiture Assistance				32.9		\$11,095.00

DELPHI CUSTOMS REVIEW ASSISTANCE

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Delphi Customs Review Assistance</u>						
Partner	Gambardella, Domenick	Customs Review	United States	2.0	\$650	\$1,300.00
Total - Partner				2.0		\$1,300.00
Position	Name	Area	Work Country	Hours	Rate	Total
Manager	Turner, Gail	Customs Review	United States	2.6	\$400	\$1,040.00
Total - Manager				2.6		\$1,040.00
Sr Associate	Woods, Kristy	Bankruptcy Specialist	United States	0.5	\$260	\$130.00
Total - Sr Associate				0.5		\$130.00
Subtotal Delphi Customs Review Assistance				5.1		\$2,470.00

DELPHI SALT LOAN STAFF

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Delphi SALT Loan Staff</u>						
Manager	Smith, Andrea	Bankruptcy Specialist	United States	7.7	\$360	\$2,772.00
Total - Manager				7.7		\$2,772.00
Sr Associate	Ferguson, Lisa (SR)	SALT Compliance	United States	341.8	\$135	\$46,143.00
	Woods, Kristy	Bankruptcy Specialist	United States	11.8	\$260	\$3,068.00
Total - Sr Associate				353.6		\$49,211.00
Associate	Campbell, Bryan	SALT Compliance	United States	86.0	\$135	\$11,610.00
	Herring, Chevonne	Bankruptcy Specialist	United States	23.3	\$205	\$4,776.50
	Whitaker, Eric	SALT Compliance	United States	72.8	\$135	\$9,828.00
Total - Associate				182.1		\$26,214.50
Administrative	Suhr, Misty	SALT Compliance	United States	4.0	\$135	\$540.00
	Zubres, Elizabeth	SALT Compliance	United States	1.7	\$135	\$229.50
Total - Administrative				5.7		\$769.50
Subtotal Delphi SALT Loan Staff				549.1		\$78,967.00

TAX PROVISION SERVICES

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Tax Provision Services</u>						
Partner	Cenko, Michael	Tax Provision	United States	12.3	\$620	\$7,626.00
Total - Partner				12.3		\$7,626.00
Director	Schmitz, Karin	Tax Provision	United States	78.9	\$420	\$33,138.00
Total - Director				78.9		\$33,138.00
Sr Associate	Punch, Janelle	Tax Provision	United States	22.6	\$185	\$4,181.00
	Woods, Kristy	Bankruptcy Specialist	United States	1.8	\$260	\$468.00
	Woods, Kristy	Tax Provision	United States	2.6	\$260	\$676.00
Total - Sr Associate				27.0		\$5,325.00
Associate	Herring, Chevonne	Bankruptcy Specialist	United States	1.2	\$205	\$246.00
	Saleh, Jayne	Tax Provision	United States	3.5	\$135	\$472.50
	Whitaker, Eric	Tax Provision	United States	29.2	\$135	\$3,942.00
	Wood, Jarrod	Tax Provision	United States	82.7	\$135	\$11,164.50
Total - Associate				116.6		\$15,825.00
Position	Name	Area	Work Country	Hours	Rate	Total
Paraprofessional	Suhr, Misty	Tax Provision	United States	3.0	\$135	\$405.00
Total - Paraprofessional				3.0		\$405.00
Subtotal Tax Provision Services				237.8		\$62,319.00

TAX BASIS SERVICES

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Tax Basis Services</u>						
Partner	Cenko, Michael	Tax Basis Study	United States	21.7	\$620	\$13,454.00
	Gee, Theresa	Human Resources	United States	2.0	\$620	\$1,240.00
Total - Partner				23.7		\$14,694.00
Director	Reiff, Christopher	Tax Basis Study	United States	19.7	\$420	\$8,274.00
	Schmitz, Karin	Tax Basis Study	United States	160.4	\$420	\$67,368.00
Total - Director				180.1		\$75,642.00
Manager	Smith, Andrea	Bankruptcy Specialist	United States	2.8	\$360	\$1,008.00
Total - Manager				2.8		\$1,008.00
Sr Associate	Punch, Janelle	Tax Basis Study	United States	217.7	\$225	\$48,982.50
	Woods, Kristy	Bankruptcy Specialist	United States	1.9	\$260	\$494.00
Total - Sr Associate				219.6		\$49,476.50
Associate	Herring, Chevonne	Bankruptcy Specialist	United States	5.1	\$205	\$1,045.50
	Saleh, Jayne	Tax Basis Study	United States	83.2	\$225	\$18,720.00
	Wood, Jarrod	Tax Basis Study	United States	246.2	\$225	\$55,395.00
Total - Associate				334.5		\$75,160.50
Paraprofessional	Suhr, Misty	Tax Basis Study	United States	3.5	\$135	\$472.50
Total - Paraprofessional				3.5		\$472.50
Administrative	Suhr, Misty	Tax Basis Study	United States	6.5	\$135	\$877.50
Total - Administrative				6.5		\$877.50
Subtotal Tax Basis Services				770.7		\$217,331.00

DELPHI FRANCE - SOX COORDINATION/SUPPORT

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Delphi France SOX Coordination/Support</u>						
Manager	Navarro, Paola	Standard	United States	112.9	\$180	\$20,322.00
Total - Manager				112.9		\$20,322.00
Subtotal Delphi France SOX Coordination/Support				112.9		\$20,322.00

DIVESTITURE - INTEVA PROJECT

Position	Name	Area	Work Country	Hours	Rate	Total
<u>Divestiture - Inteva Project</u>						
Director	Osterman, Scott	Technology Specialist	United States	21.1	\$380	\$8,018.00
Total - Director				21.1		\$8,018.00
Sr Associate	Cummins, Nathan	Technology Specialist	United States	70.9	\$230	\$16,307.00
	King, Langdon	Technology Specialist	United States	8.0	\$230	\$1,840.00
Total - Sr Associate				78.9		\$18,147.00
Subtotal Divestiture - Inteva Project				100.0		\$26,165.00
Grand Totals for October 1, 2007 through January 25, 2008				10,262.4		\$2,333,786.75
Blended Rate for October 1, 2007 through January 25, 2008						\$227.41

SUMMARY OF EXPENDITURES

The disbursements of PwC for the Compensation Period are as follows:

SARBANES-OXLEY 404 SERVICES - EXPENDITURES

Disbursement	Amount
Airfare	\$52,730.72
Lodging	\$42,252.81
Meals while Traveling	\$11,205.49
Mileage Allowance	\$6,701.49
Parking	\$1,754.43
Public/Ground Transportation	\$6,175.35
Rental Car	\$13,797.12
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$3,140.16
Telephone Tolls	\$421.13
TOTAL	\$138,178.70

PROJECT GIANT - EXPENDITURES

Disbursement	Amount
Public/Ground Transportation	\$100.98
TOTAL	\$ 100.98

DELPHI SALT LOAN STAFF - EXPENDITURES

Disbursement	Amount
Mileage Allowance	\$911.80
TOTAL	\$ 911.80

TAX BASIS SERVICES

Disbursement	Amount
Airfare	\$1,906.40
Lodging	\$608.26
Meals while Traveling	\$156.75
Mileage Allowance	\$850.73
Parking	\$45.00

Disbursement	Amount
Public/Ground Transportation	\$90.70
Rental Car	\$417.88
TOTAL	\$4,075.72

DELPHI CUSTOMS REVIEW ASSISTANCE

Disbursement	Amount
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$1,980.00
TOTAL	\$1,980.00

FINAL FEE PERIOD

Total Hours and Fees		
Project Category	Total Hours	Total Fees
Sarbanes-Oxley 404 Services	161,449.05	\$25,282,354.95
Tax Compliance - Foreign Affiliate Reporting	4,214.30	548,634.00
Fresh Start Accounting Services	622.50	250,000.00
Project Giant	21,046.90	9,068,401.25
Project Rock	1,014.00	354,740.75
Project Zip	229.10	78,471.50
Other Tax Consulting Services	119.20	60,049.40
Delphi Divestiture Assistance	706.90	188,059.00
Delphi Customs Review Assistance	63.00	31,603.00
Delphi SALT Loan Staff	1,839.30	253,741.00
Tax Provision Services	295.90	83,553.50
Tax Basis Services	878.40	252,717.50
Delphi France SOX Coordination/Support	112.90	20,322.00
Divestiture - Inteva Project	100.00	26,165.00
Executive Financial Planning Services	0.00	93,750.00
WNTS Advisory Services	0.00	102,000.00
Total Hours and Fees Submitted in Fee Applications	192,691.45	\$ 36,694,562.85
Voluntary Reductions - Previously Approved		\$ (668,771.20)
Total Hours and Fees Requested for Final Approval		\$ 36,025,791.65

Expenses Project Category	Total Expenditures
Sarbanes-Oxley 404 Services	\$2,710,692.10
Project Giant	506,909.09
Project Rock	26,089.98
Project Zip	5,809.33
Other Tax Consulting Services	683.10
Delphi Divestiture Assistance	1,206.19
Delphi Customs Review Assistance	1,980.00
Delphi SALT Loan Staff	2,694.66
Tax Basis Services	4,075.72
Total Expenses Submitted in Fee Applications	\$3,260,140.17
Voluntary Reductions - Previously Approved	(26,756.00)
Total Hours and Fees Requested for Final Approval	\$3,233,384.17

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)
) Chapter 11
)
DELPHI CORPORATION, et al) Case No. 05-44481 (RDD)
)
Debtors.) Jointly Administered
)

**SIXTH INTERIM FEE APPLICATION FOR COMPENSATION OF SERVICES RENDERED
AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED BY
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DELPHI CORPORATION, et al.,
FOR THE PERIOD OCTOBER 1, 2007 THROUGH JANUARY 25, 2008**

AND

**FINAL FEE APPLICATION FOR COMPENSATION OF SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED BY
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DELPHI CORPORATION, et al.,
FOR THE PERIOD FEBRUARY 1, 2006 THROUGH JANUARY 25, 2008**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

PricewaterhouseCoopers LLP ("PwC"), certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services for the above-captioned debtors and debtors in possession (the "Debtors"), submit this Sixth Interim Fee Application (the "Sixth Interim Fee Application") pursuant to sections 330 and 331 of Title 11 of the United States Bankruptcy Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the "Bankruptcy Rules"), General Order M-151, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Interim Fee Applications

for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 effective January 30, 1996 (the "UST Guidelines", collectively with the Local Guidelines, the "Guidelines"), for allowance and approval of interim compensation for professionals services rendered by PwC to provide certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services to the Debtors and for reimbursement of actual and necessary expenses incurred in connection with such services from October 1, 2007 through and including January 25, 2008 (the Sixth Interim Fee Application period, the "Compensation Period").

PwC also seeks final allowance and payment of compensation (the "Final Fee Application"), pursuant to the "Bankruptcy Rules, for the certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services in the amount of \$36,025,791.65 and expenses incurred in the amount of \$3,233,384.17 during the final period commencing February 1, 2006 through January 25, 2008 (the "Final Period").

In support of this Sixth Interim Fee Application and Final Fee Application, PwC respectfully represents as follows:

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157 (b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules and the Local Guidelines. Pursuant to the Local Guidelines, a certification of compliance is attached hereto as **Exhibit A**.

BACKGROUND

4. On October 8, 2005 (the "Initial Filing Date"), Delphi and certain of its U.S. subsidiaries (the "Initial Filers") filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). On October 14, 2005 (the "Secondary Filing Date" and, together with the Initial Filing Date, the "Petition Dates"), three additional U.S. subsidiaries of Delphi (together with the Initial Filers, collectively, the "Debtors") also sought reorganization relief. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtor's chapter 11 cases (Docket Nos. 28 and 404).

5. On October 17, 2005, the Office of the United States Trustee appointed an official committee of unsecured creditors. No trustee or examiner has been appointed in the Debtors' cases.

6. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

7. The statutory predicates for the relief requested herein are sections 327(a) and 328(a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules")

PricewaterhouseCoopers' Retention

8. By this Court's order dated June 21, 2006, the Debtors were authorized to retain PwC to provide certain Sarbanes-Oxley Compliance, Tax and Financial Planning and Other General Tax Consulting Services to the Debtors with regard to the filing and prosecution of the

Chapter 11 Cases and all related matters (the "Retention Order", Docket No. 4310). By this Court's order January 17, 2007, the Debtors expanded PwC's services to include due diligence services by filing a supplemental application nunc pro tunc to December 15, 2006 (the "Supplemental Retention Order", Docket No. 6677). A copy of the Retention Order and the Supplemental Retention Order are attached hereto as **Exhibit B**.

COMPENSATION REQUESTED

9. This is PwC's Sixth Interim Fee Application. PwC submits this Sixth Interim Fee Application for approval and allowance of interim compensation of \$2,370,286.75 for actual, reasonable and necessary professional services rendered, and reimbursement of \$145,247.20 for actual, reasonable and necessary expenses incurred during the Compensation Period pursuant to the Bankruptcy Code, the "Bankruptcy Rules, and in accordance with all applicable orders of this Court, for a total request of \$2,515,533.95 (the "Total Compensation Amount").

10. For the Compensation Period, PwC made pre-billing adjustments totalling \$139,654.55 in fees and expenses.¹ In addition, PwC reduced its travel time by fifty (50) percent.

Fees And Expenses Requested In Prior Interim Fee Applications

11. On March 15, 2007, PwC submitted its First Interim Fee Application for Compensation of Services Rendered, totalling \$2,344,167.75, and Reimbursement of Actual and Necessary Expenses Incurred, totalling \$298,544.27, for the Period February 1, 2006 through May 31, 2006 (the "First Interim Fee Application"), Docket No. 7351), representing the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On June 27, 2007, the court awarded PwC

¹ These adjustments are fees and expenses not billed by PwC in their monthly fee applications. The amounts are provided for informational purposes only, indicating additional fees and expenses not billed to the Debtors.

\$2,222,167.75 in fees and \$298,544.27 in expenses, representing total compensation requested less voluntary reduction of \$122,000.00 as agreed to with the Joint Fee Review Committee (Docket No. 8422).

12. On March 21, 2007, PwC submitted its Second Interim Fee Application for Compensation of Services Rendered, totalling \$7,929,282.75, and Reimbursement of Actual and Necessary Expenses Incurred, totalling \$906,500.55, for the Period June 1, 2006 through September 30, 2006 (the "Second Interim Fee Application"), Docket No. 7402, representing the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On June 27, 2007, the court awarded PwC \$7,807,282.75 in fees and \$906,500.55 in expenses, representing total compensation requested less voluntary reduction of \$122,000.00 as agreed to with the Joint Fee Review Committee (Docket No. 8423, filed June 28, 2007).

13. On April 27, 2007, PwC submitted its Third Interim Fee Application for Compensation of Services Rendered, totalling \$8,557,454.00, and Reimbursement of Actual and Necessary Expenses Incurred, totalling \$542,801.10, for the Period October 1, 2006 through January 31, 2007 (the "Third Interim Fee Application"), Docket No. 7815, representing the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On June 27, 2007, the court awarded PwC \$8,435,454.00 in fees and \$542,801.10 in expenses, representing total compensation requested less voluntary reduction of \$122,000.00 as agreed to with the Joint Fee Review Committee (Docket No. 8450, filed July 2, 2007).

14. On August 9, 2007, PwC submitted its Fourth Interim Fee Application for Compensation of Services Rendered, totalling \$11,580,442.20, and Reimbursement of Actual

and Necessary Expenses Incurred, totalling \$909,799.69, for the Period February 1, 2007 through May 31, 2007 (the "Fourth Interim Fee Application"), Docket No. 8962, representing the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On October 29, 2007, the court awarded PwC \$11,472,671.00 in fees and \$890,243.69 in expenses, representing total compensation requested less voluntary reduction of \$217,229.00 as agreed to with the Joint Fee Review Committee (Docket No. 10751, filed October 29, 2007).

15. On December 28, 2007, PwC submitted its Fifth Interim Fee Application for Compensation of Services Rendered, totalling \$3,912,929.40 and Reimbursement of Actual and Necessary Expenses Incurred, totalling \$457,247.37 for the Period June 1, 2007 through September 30, 2007 (the "Fifth Interim Fee Application"), Docket No. 11605, representing the cumulative fees and expenses for the previously filed interim fee requests less agreed concessions discussed with the Debtors. On February 25, 2008, the court awarded PwC \$3,717,929.40 in fees and \$450,047.37 in expenses, representing total compensation requested less voluntary reduction of \$358,846.73 as agreed to with the Joint Fee Review Committee (Docket No. 12890, filed February 25, 2008).

16. Prior to the filing of this Sixth Interim Fee Application, PwC has filed four monthly fee invoices (cumulatively, the "6IFA Fee Statements") with the Debtors and notice parties pursuant to the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the "Fee Order"). These 6IFA Fee Statements, as set forth below, as well as any adjustments deemed necessary upon completion of this Sixth Interim Fee Application, represent the Total Compensation Amount requested in this Sixth Interim Fee Application:

16.1. On December 20, 2007, PwC distributed its monthly fee statement for PwC fees for the period of October 1, 2007 through October 31, 2007 (the “October Fee Statement”). The October Fee Statement sought an allowance of \$656,549.00 as compensation for services rendered and \$23,938.93 for expenditures incurred. The time for submitting objections to the October Fee Statement expired on January 9, 2008. PwC has received interim payment associated with the October Fee Statement of \$549,178.13 (80% of fees and 100% of expenses).

16.2. On February 21, 2008, PwC distributed its monthly fee statement for PwC fees for the period of November 1, 2007 through November 30, 2007 (the “November Fee Statement”). The November Fee Statement sought an allowance of \$953,733.75 as compensation for services rendered and \$25,053.27 for expenditures incurred. The time for submitting objections to the November Fee Statement expired on March 12, 2008. PwC has received interim payment associated with the November Fee Statement Fee Statement of \$788,040.27 (80% of fees and 100% of expenses).

16.3. On February 29, 2008, PwC distributed its monthly fee statement for PwC fees for the period of December 1, 2007 through December 31, 2007 (the “December Fee Statement”). The December Fee Statement sought an allowance of \$372,298.50 as compensation for services rendered and \$69,138.21 for expenditures incurred. The time for submitting objections to the December Fee Statement expired on March 20, 2008. PwC has received interim payment associated with the December Fee Statement of \$435,438.31 (80% of fees and 100% of expenses).

16.4. On March 26, 2008, PwC distributed its monthly fee statement for PwC fees for the period of January 1, 2008 through January 25, 2008 (the “January Fee Statement”).

The January Fee Statement sought an allowance of \$387,705.50 as compensation for services rendered and \$27,116.79 for expenditures incurred. The time for submitting objections to the January Fee Statement expires on April 15, 2008. PwC has received interim payment associated with the January Fee Statement of \$337,281.19 (80% of fees and 100% of expenses).

17. The fees sought by this Sixth Interim Fee Application reflect an aggregate of 10,262.40 hours of hourly professional time spent and recorded in performing services for the Debtors and their estates during the Compensation Period at a blended average hourly rate of \$227.41. PwC is only seeking compensation for services rendered to the Debtors and their estates in connection with these Reorganization Cases.

18. There is no agreement or understanding between PwC and any other person, other than members of the firm, for sharing of compensation to be received for services rendered in these cases.

TIME AND EXPENSE RECORDS

19. This Sixth Interim Fee Application is made by PwC in accordance with the United States Trustee's Guidelines for Reviewing Applications for Compensation & Reimbursement of Expenses filed under U.S.C. §330 ("UST Guidelines") and with the amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated April 19, 1995 ("SDNY Guidelines"). Pursuant to the UST Guidelines and SDNY Guidelines, PwC has attached the following exhibits:

19.1. Exhibit A - Affidavit of Brian D. Decker in accordance with the Bankruptcy Rule 2016.

19.2. Exhibit B - Retention Order dated June 21, 2006 authorizing the employment and retention of PricewaterhouseCoopers LLP to provide certain Sarbanes-Oxley

Compliance, Tax and Financial Planning and Other General Tax Consulting Services to the Debtors; Supplemental Retention Order dated January 17, 2007 expanding the scope of retention for the due diligence project; and Second Supplemental Declaration dated April 24, 2007 disclosing insolvency administrator services in Spain.

Fixed Fee Services

19.3. Exhibit C - Invoices for the Executive Personal Financial Planning Services.

19.4. Exhibit D - Invoices for the WNTS Advisory Services.

Hourly Fee Services

19.5. Exhibit E - A summary schedule showing the professionals who performed the services, the number of hours spent, each professional's billing rate, and the total fees for such services.

19.6. Exhibit F - A summary schedule depicting the total hours and fees for each Project Category detailing the various subcategories and task codes.

19.7. Exhibit G - Itemized time records, in chronological order, of each specific service for which an award of compensation is sought. The itemized record includes: (1) the date each service was rendered, (2) the professional(s) who performed the service, (3) a description of the services rendered, and (4) the time spent performing the service in increments of one-quarter of an hour.

19.8. Exhibit H - Summary and Expense Detail reports by individual and itemized total expenses for which reimbursement is sought. All expenses for which reimbursements are sought are disclosed in detail by individual. PwC has not requested reimbursement for certain out-of-pocket expenses when it would not be possible to assemble the billing details for reimbursement under the Guidelines. These unbilled out-of-pocket expenses

typically include telephone charges for calls placed in its offices, postage costs including Federal Express charges and copying and facsimile charges incurred at the Applicant's offices in connection with these cases.

19.9. Exhibit I - Rate Schedule

SERVICES RENDERED BY PRICEWATERHOUSECOOPERS

20. PwC professionals categorized their time devoted to this matter on behalf of the Debtors' estates to various project categories (the "Project Categories").

Project	Hours	Fees
Sarbanes-Oxley 404 Services	8,400.7	\$1,883,847.75
Project Giant	43.7	\$25,941.00
Other Tax Consulting Services	9.5	\$5,329.00
Delphi Divestiture Assistance	32.9	\$11,095.00
Delphi Customs Review Assistance	5.1	\$2,470.00
Delphi SALT Loan Staff	549.1	\$78,967.00
Tax Provision Services	237.8	\$62,319.00
Tax Basis Services	770.7	\$217,331.00
Delphi France SOX Coordination/Support	112.9	\$20,322.00
Divestiture - Inteva Project	100.0	\$26,165.00
Executive Financial Planning Services		\$18,500.00
WNTS Advisory Services		\$18,000.00
Grand Total	10,262.40	\$2,370,286.75

FIXED FEE SERVICES - \$36,500.00

EXECUTIVE FINANCIAL PLANNING STATEMENT OF WORK, \$18,500.00

35. PwC provides (i) tax planning services to Debtors' senior executives, such as assistance with income tax projections, modelling tax impact of provided benefits, modelling tax impact of life events, withholding tax analysis, and estimated tax payment sufficiency analysis

and (ii) personal financial planning services to Debtors' senior executives, such as cash flow and debt management, stock option analysis, education funding planning, retirement funding planning, retirement distributions, investment strategies, estate tax minimization, and wealth distribution. As stated in PwC retention application, these services are Fixed Fee by Delphi Executive. The quarterly invoice is annexed hereto as **Exhibit C**.

WNTS (WASHINGTON NATIONAL TAX SERVICES) ADVISORY SERVICES - \$18,000.00

36. As stated in PwC's retention application, these services are Fixed Fee advisory services billed to the Debtors through a monthly fixed fee, \$6,000 per month, and the monthly invoices are annexed hereto as **Exhibit D**. PwC services included: Membership, activities or materials with respect to the Tax Study Group (TSG), the Coalition for Analysis and Study of Territorial Taxation (CASTT), the Washington Tax Service (WTS), and the International Tax Policy Forum (ITPF).

Project Category	Fees
WNTS Advisory Services	\$18,000.00
Grand Total	\$18,000.00

HOURLY FEE SERVICES - 10,262.40 HOURS - \$2,333,786.75

21. During the Compensation Period, PwC performed a wide variety of services for the Debtors which are set forth in the detailed time records, as attached within **Exhibit G**.

Below is a summary of the most significant professional services performed by PwC during the Compensation Period:

Project	Hours	Fees
Sarbanes-Oxley 404 Services	8,400.7	\$1,883,847.75
Project Giant	43.7	\$25,941.00
Other Tax Consulting Services	9.5	\$5,329.00

Project	Hours	Fees
Delphi Divestiture Assistance	32.9	\$11,095.00
Delphi Customs Review Assistance	5.1	\$2,470.00
Delphi SALT Loan Staff	549.1	\$78,967.00
Tax Provision Services	237.8	\$62,319.00
Tax Basis Services	770.7	\$217,331.00
Delphi France SOX Coordination/Support	112.9	\$20,322.00
Divestiture - Inteva Project	100.0	\$26,165.00
Grand Total	10,262.40	\$2,333,786.75

SARBANES-OXLEY 404 SERVICES - 8,400.70 HOURS - \$1,883,847.75

22. During the Compensation Period, PwC performed a wide variety of services for the Debtors associated with the Sarbanes-Oxley 404 Services.

Project	Hours	Fees
Monthly and Interim Fee Applications	994.4	\$229,188.50
Non-Working Travel Time	141.4	\$35,304.25
Validation and Remediation Services	3,636.3	\$795,388.00
IT Validation and Remediation Services	2,779.4	\$668,716.50
Material Weakness Remediation	12.2	\$15,802.00
Contract Administration	307.1	\$68,193.50
HR/Pension Assistance	526.2	\$67,352.50
Treasury Expertise	3.7	\$3,062.50
Grand Total	8,400.7	\$1,883,847.75

Monthly and Interim Fee Applications – 994.40 hours - \$229,188.50

23. During the Compensation Period, PwC continued to devote time to educating the client-service team regarding the fee application process and examples of the respective fee applications and best practices for preparing time descriptions for the Bankruptcy Court. PwC's billing team devoted time to the review and preparation of the required billing submissions to the Bankruptcy Court including five monthly fee statements (September 2007, October 2007, November 2007, and December 2007) and one interim fee application (Fifth), as well as the

maintenance of an interim billing program (i.e. Time Tracker) for the professionals to submit their time by project and task code, as required by the Bankruptcy Court. PwC professionals also continued to work with the foreign affiliates to ensure compliance with the bankruptcy requirements and agreement with the hours, fees and expenses incurred on the Sarbanes-Oxley 404 project overseas, as requested by the Debtors.

Non-Working Travel Time – 141.40 hours - \$35,304.25

24. PwC professionals incurred non-working travel time between its respective PwC offices and the various Delphi office locations. Pursuant to the Local Rules, non-working travel time shall be separately described and may be billed at no more than 50% of regular hourly rates. PwC reports each professional's non-working travel time billed to Delphi at 50% of the travel time; as such, PwC is complying with the 50% reduction requirement.

Validation and Remediation Services – 3,636.30 hours - \$795,388.00

25. PwC provided project assistance under the direction of Mr. David A. Bayles, related to Client's requirements under Section 404 of the Sarbanes Oxley Act of 2002 (SOX 404) and pertaining to Delphi's overall SOX 404 management certification testing and remediation plans. The majority of our efforts fall into this category. During the Compensation Period, PwC' activities included:

- (a) Review and update of the 2007 SOX Compliance Manual;
- (b) Review and update of the validation programs;
- (c) Coordination of the first round of validation testing;
- (d) Execution of the first round validation testing; and
- (e) Review and update of the tooling framework.

26. PwC assisted Delphi by providing all of the services in the manner, at the locations and within the times as set forth in Delphi's RFQ: RED-001-06 of January 13, 2006 and as amended by an Addition dated January 23, 2006, Sections 2.2 and 3.1 through 3.15.

27. During the Compensation Period, PwC prepared for and began to execute the following activities:

- (a) Performed validation testing at locations selected by Delphi management;
- (b) Performed validation testing of SAP application controls on select instances of SAP modules;
- (c) In order to facilitate external audit reliance as contemplated in our SOW, at each testing location specifically identified by management, PwC provided a binder or binders that contain the following:
 - (i) A summary report of the test results;
 - (ii) The testing templates and work papers;
 - (iii) Copies of all samples and or items tested;
 - (iv) Any narratives of control activities;
 - (v) Any deficiencies found, copies of remediation plans as approved by Client, remediation testing templates, work papers, copies of test samples, and summary results; and
 - (vi) Anything else which PwC deems useful in order to assist management to achieve its objectives for compliance with Section 404; and
- (d) Where requested, assisted testing location management with identification of possible remediation activities. In addition, as requested, PwC provided advice to management's regarding its implementation of the remediation activities.

IT Validation and Remediation Services – 2,779.40 hours - \$668,716.50

28. PwC continued to provide IT validation and remediation assistance under the direction of Mr. David A. Bayles and Delphi IT management, related to Delphi's SOX compliance requirements. These activities were specifically related to providing management testing and guidance on application and infrastructure controls that support and complement the business process controls. During the Compensation Period, PwC's activities included continuation of application control testing and beginning execution of round two validation testing. During the Compensation Period, PwC continued to provide the following services:

- (a) Assistance with Information Technology General Computer Controls as follows:
 - (i) Review and input on the ITGC control framework;
 - (ii) Review and input on testing scope and procedures; and
 - (iii) Management testing of ITGC controls;
- (b) Assistance with segregation of duties as follows:
 - (i) Performed a review of Delphi's segregation of duties tool (SODA) and validated results;
 - (ii) Ran reports with PwC's segregation of duties tool (ACE) for comparison with SODA;
 - (iii) Defined segregation of duties conflict rules to prepare for the annual segregation of duties review; and
- (c) Validate SAP application controls.

Material Weakness Remediation – 12.20 hours - \$15,802.00

29. Delphi and PwC met to discuss the identified material weaknesses and deficiencies in the company's system of internal control over financial reporting. PwC provided updates to Delphi Management regarding the action items.

Contract Administration – 307.10 hours - \$68,193.50

30. These services relate to PwC's foreign consultation regarding the tax procedures and resolution of the tax pack, including the testing and accuracy of the FAS 109 and the required work steps for the SOX testing.

HR/Pension Assistance – 562.20 hours - \$67,352.50

31. PwC continued to provide assistance with a number of workstreams associated with the demographic data material weakness. These workstreams have included the following:

- a) Assistance with the executive team leading the material weakness remediation efforts including the development of test plans and the assistance with the reconciliations of the demographic headcount data for the periods 9/30/2005 and 9/30/2006. This also included the review and consultation of the actuarial valuation census data report compiled by Watson Wyatt; and
- b) Assistance with Delphi's reporting under the Employee Retirement Income and Security Act of 1974 ("ERISA") for pension plan audits including consultation with their external auditors, Grant Thornton on testing approach, financial statement review and review of testing performed by management on behalf of the external auditors.

Treasury Expertise – 3.70 hours - \$3,062.50

32. Delphi Management and PwC met to discuss the hedging procedure manual and the project deliverable.

PROJECT GIANT - 43.70 HOURS - \$25,941.00

33. Delphi was presented with an offer from a group of planned investors to execute a planned transformation which requires among other matters, due diligence procedures be

executed. Delphi retained PwC to execute these due diligence procedures (referred to as "Project Giant") to assist in execution of the transformation. PwC completed this due diligence procedures for each operating division and the corporate office as appropriate using separate teams, all coordinated via a central team located at Delphi Headquarters in Troy, Michigan. During this Compensation Period, the fees primarily relate to the wrap-up of the project, including deposition preparation and attendance at the hearings, and final monthly billings associated with the project.

OTHER TAX CONSULTING - 9.50 HOURS - \$5,329.00

34. During the Compensation Period, PwC provided miscellaneous general tax consulting services which included consulting with PwC's U.S. and foreign offices for accounting and miscellaneous needs, including several consultations with Dan Berberich (Delphi Canada) regarding drop shipment scenarios, returning capital distributions and state and local income tax issues.

DELPHI DIVESTITURE ASSISTANCE - 32.90 HOURS - \$11,095.00

35. During the Compensation Period, PwC provided project assistance under the direction of Mr. Lynn Eady, related to the divestiture of two of Delphi's divisions. PwC was asked to help refine the business and system requirements to divest the business lines; determine the full-time workload requirement on Delphi finance and other functional resources; and identify the internal controls necessary to ensure Delphi's assets and intellectual property are safeguarded during the transition period.

DELPHI CUSTOMS REVIEW ASSISTANCE - 5.10 HOURS - \$2,470.00

36. During the Compensation Period, PwC provided miscellaneous customs review assistance to Delphi within Mexico and the United States. PwC reviewed the new business operations custom function assistance, including reviewing emails/documents from Delphi, planning for onsite meeting, onsite meeting at Delphi to discuss customs risk issues, preparation of Recommendations document based on discussions and materials from Delphi, and coordination of Mexican and European pieces of review.

DELPHI SALT LOAN STAFF - 549.10 HOURS - \$78,967.00

37. During the Compensation Period, PwC professionals began to provide state and local tax compliance services for Delphi's 2006 state and local income tax returns. PwC assigned a tax associate and other professionals, as necessary, to assist the Debtors in preparation of Delphi's 2006 state and local income tax returns.

TAX PROVISION SERVICES - 237.80 HOURS - \$62,319.00

38. During the Compensation Period, PwC professionals began to provide tax accounting assistance related to the computation of Delphi's 2007 tax provision to the Debtors, including providing a tax associate, tax director and/or other tax professionals, if required, to assist the Debtors. This assistance is directly provided under the direction and supervision of Delphi's Director, Income Tax Accounting. PwC assisted with the third quarter provision and the ETR analyses and FIN 48 calculations.

INSIDE TAX BASIS SERVICES - 770.70 HOURS - \$217,331.00

39. During the Compensation Period, PwC professionals began the computation of the Debtor's inside tax basis for certain assets and liabilities at December 31, 2006. PwC began to calculate inside tax basis of all assets and pre-petition liabilities of the significant US subsidiaries of Delphi Corporation as of December 31, 2006, for U.S. federal income tax purposes. PwC will identify cumulative temporary differences through SFAS 109 workpapers (if available for the entity), by analyzing historic tax returns, amended returns, IRS adjustments, provision to return adjustments and post closing adjustments to the US balance sheet. Additionally, PwC will identify entities with book goodwill for which there is no tax basis. PwC will discuss our preliminary findings with Delphi Tax Staff and Income Tax Accounting Group personnel.

DELPHI FRANCE SOX COORDINATION/SUPPORT - 112.90 HOURS - \$20,322.00

40. During the Compensation Period, PwC professional, Ms. Paola Navarro, assisted Delphi France with understanding the required certifications associated with SOX and coordinating the action plan for the testing and reporting associated with round 2 SOX analyses including the integration of the SOX training and assistance to the local professionals with the certification letters.

DIVESTITURE - INTEVA PROJECT - 100.00 HOURS - \$26,165.00

41. During the Compensation Period, PwC professionals assisted the Debtors for the process and business user integration testing for the divestitures. This included analyzing and evaluating the approach, discussion with the client regarding methodology and evaluating the

mapping of the users to the specific roles. We initiated testing and evaluated the user acceptance testing and provided evaluation and user mapping for the Debtors.

EXPENDITURES

42. The disbursements of PwC for the Compensation Period are as follows:

SARBANES-OXLEY 404 SERVICES - EXPENDITURES

Disbursement	Amount
Airfare	\$52,730.72
Lodging	\$42,252.81
Meals while Traveling	\$11,205.49
Mileage Allowance	\$6,701.49
Parking	\$1,754.43
Public/Ground Transportation	\$6,175.35
Rental Car	\$13,797.12
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$3,140.16
Telephone Tolls	\$421.13
TOTAL	\$138,178.70

PROJECT GIANT - EXPENDITURES

Disbursement	Amount
Public/Ground Transportation	\$100.98
TOTAL	\$ 100.98

DELPHI SALT LOAN STAFF - EXPENDITURES

Disbursement	Amount
Mileage Allowance	\$911.80
TOTAL	\$ 911.80

TAX BASIS SERVICES

Disbursement	Amount
Airfare	\$1,906.40

Disbursement	Amount
Lodging	\$608.26
Meals while Traveling	\$156.75
Mileage Allowance	\$850.73
Parking	\$45.00
Public/Ground Transportation	\$90.70
Rental Car	\$417.88
TOTAL	\$4,075.72

DELPHI CUSTOMS REVIEW ASSISTANCE

Disbursement	Amount
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$1,980.00
TOTAL	\$1,980.00

43. The services detailed above were reasonable and necessary in order for PwC to perform its duties and obligations to the Debtors and this Court, applying PwC's usual and customary billing rates for the types of services performed, except where, as noted, discounts were applied in accordance with the engagement letters. Billing rates are subject to change and are reviewed and adjusted periodically.

44. In rendering these services, PwC made every effort to maximize the benefit to the Estate and to work with other professionals employed in the case to avoid duplication of effort. PwC believes that the level of services rendered to achieve the results obtained for the benefit of the Estate was reasonable in light of the number and complexity of the issues involved in this case. PwC judiciously allocated responsibilities to minimize possible duplication of effort.

45. Other than as provided in Section 504(b) of the Bankruptcy Code, PwC has not shared, or agreed to share, any compensation received with respect to the Compensation Period as a result of this case with any person, firm or entity. No promises concerning compensation

have been made to PwC by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Estate.

FINAL FEE APPLICATION

46. Additionally by this Application, PwC seeks final allowance of \$36,025,791.65 in fees for services rendered during the Final Period, representing 192,691.45 hours of professional and paraprofessional time. PricewaterhouseCoopers also seeks reimbursement for actual and necessary expenses incurred in the amount of \$3,233,384.17 for the Final Fee Period.

47. Pursuant to the Interim Compensation Order, PwC has previously distributed its Interim Fee Application and corresponding Monthly Fee Statements for compensation for professional services rendered and reimbursement of disbursements made in these cases during the Final Fee Period:

Date	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/07	02/01/06 - 05/31/06	\$2,344,167.75	\$298,544.27	\$2,222,167.75	\$298,544.27
03/21/07	06/01/06 - 09/30/06	\$7,929,282.75	\$906,500.55	\$7,807,282.75	\$906,500.55
04/27/07	10/01/06 - 01/31/07	\$8,557,454.00	\$542,801.10	\$8,435,454.00	\$542,801.10
08/09/07	02/01/07 - 05/31/07	\$11,580,442.20	\$909,799.69	\$11,472,671.00	\$890,243.69
04/23/07	06/01/07 - 09/30/07	\$3,912,929.40	\$457,247.37	\$3,717,929.40	\$450,047.37
Total		\$34,324,276.10	\$3,114,892.98	\$33,655,504.90	\$3,088,136.98

48. This Application represents the remaining fees and expenditures request for services incurred from October 1, 2007 through January 25, 2008.

	FEES	EXPENSES	TOTAL
FEES AND EXPENSES REQUESTED IN INTERIM PERIOD'S MONTHLY APPLICATIONS:			
MONTHLY FEES - TOTAL	\$2,370,286.75	\$145,247.20	\$2,515,533.95
Oct-2007	\$656,549.00	\$23,938.93	\$680,487.93
Nov-2007	\$953,733.75	\$25,053.27	\$978,787.02
Dec-2007	\$372,298.50	\$69,138.21	\$441,436.71
Jan-2008	\$387,705.50	\$27,116.79	\$414,822.29

CONCLUSION

49. PwC respectfully submits that the interim compensation requested herein is reasonable compensation for the actual and necessary services rendered based upon the time, nature and value of such services. PwC further asserts that the costs of services rendered and expenses incurred are comparable to the cost of similar services and expenses in matters other than under the Bankruptcy Code and consistent with PwC's Retention Application

WHEREFORE, for all of the foregoing reasons, PwC respectfully requests that this Court enter an order: (a) awarding PwC allowance of compensation in the amount of \$2,370,286.75 and reimbursement of out-of-pocket expenses in the amount of \$145,247.20 for the Compensation Period and directing payment of the foregoing sums to the extent not previously paid; (b) authorizing and directing the Debtors to pay the unpaid balance for said fees and expenses; and (c) granting PwC such other and further relief as this Court deems just and proper.

WHEREFORE PricewaterhouseCoopers respectfully requests final approval and payment of (a) Compensation for professional services rendered for certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services for the Debtors in the sum of \$36,025,791.65 incurred during the Final Period, (b) reimbursement of actual and necessary expenses incurred in the amount of \$3,233,384.17 during the Final Period; and (c) such other and further relief as this Court may deem just and proper.

Dated: January 21, 2010
Detroit, Michigan



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